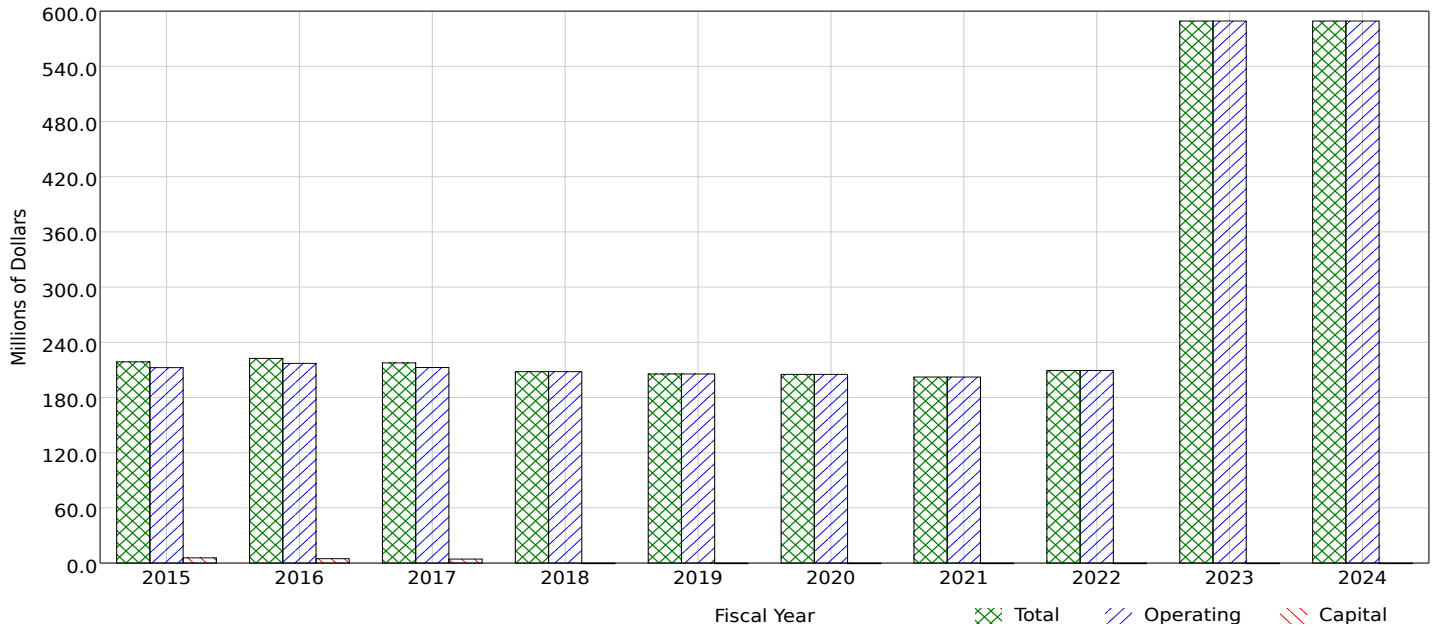


Fund Source Report

1061 CIP Rcpts Capital Improvement Project Receipts

Year Authorized 1978 Year Repealed Active? Yes Mental Health? No Duplicated? Yes Fund Group Other Designated

Operating and Capital Appropriations



Legal Authority

Legislative Finance Division tracking code

Source of Revenue

Consists of amounts transferred from capital projects to the operating budget for operations costs associated with the projects.

Restrictions on Use

Capital Improvement Project Receipts must be spent by the receiving department for the direct and indirect costs of managing a capital project.

Description and History

A 1987 Legislative Audit report recommended that budgeting and accounting for Capital Improvement Project (CIP) personnel costs be made clearer. The result was that personal service costs associated with capital projects are now shown in the operating budget. CIP receipts are transfers from capital projects to operating appropriations that are used to identify planned (budgeted) and unplanned (unbudgeted) use of capital appropriations. Transfer documents must identify the number of state employees working on capital projects.

Because CIP receipts are counted in the capital budget, they appear as duplicated expenditures in the operating budget.